

FYE 2009 Review - Annual Financial Report

School District: Livingston County
 Audit Firm Name: Kim Ham, CPA
 Date: 2/2/2010
 1st Audit Reviewer: Ken Smith
 2nd Audit Reviewer:

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	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	3,446,421.88	3,308,639.18	137,782.70	3,308,640.00	-0.82	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	1,855,410.00	-1,855,410.00	0.00	1,855,410.00	
Revenue (State) - 3XXX (Not 3900)	4,682,468.60	4,456,542.76	225,925.84	6,311,953.00	-1,855,410.24	
Revenue (Federal) - 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	8,128,890.48	9,620,591.94	-1,491,701.46	9,620,593.00	-1.06	
Expenditures-Not including Transfers Out or On Behalf	8,232,322.47	8,281,357.65	-49,035.18	10,132,009.00	-1,850,651.35	Difference of \$4,759 is to be determined
Expenditures-On Behalf	0.00	1,855,410.00	-1,855,410.00	0.00	1,855,410.00	
Total Expenditures	8,232,322.47	10,136,767.65	-1,904,445.18	10,132,009.00	4,758.65	
Excess (Deficiency) of Revenues Over Expenditures	-103,431.99	-516,175.71	412,743.72	-511,416.00	-4,759.71	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	25,330.00	25,330.00	0.00	25,330.00	0.00	
Total Other Financing Sources, Uses and Transfers	-25,330.00	-25,330.00	0.00	-25,330.00	0.00	
Net Change in Fund Balance	-128,761.99	-541,505.71	412,743.72	-536,746.00	-4,759.71	
Beginning Fund Balance - July 1	2,433,641.78	2,433,641.78	0.00	2,433,642.00	-0.22	
Ending Balance - June 30	2,304,879.79	1,892,136.07	412,743.72	1,896,896.00	-4,759.93	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	0.00	1,855,410.00	-1,855,410.00	0.00	1,855,410.00	On behalf payments are not reported separately in the audit.
On-Behalf Expenditures by Fund	0.00	1,855,410.00	-1,855,410.00	0.00	1,855,410.00	On behalf payments are not reported separately in the audit.
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	46,720.48	36,046.58	10,673.90	36,046.00	0.58	
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX (not 3900)	724,347.18	748,317.02	-23,969.84	748,317.00	0.02	
Revenue (Federal) – 4XXX	781,129.24	1,143,367.97	-362,238.73	1,143,368.00	-0.03	
Total Revenues	1,552,196.90	1,927,731.57	-375,534.67	1,927,731.00	0.57	
Expenditures-Not including Transfers Out and not 0280	1,958,661.70	1,948,301.95	10,359.75	1,953,061.00	-4,759.05	Difference is to be determined
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	1,958,661.70	1,948,301.95	10,359.75	1,953,061.00	-4,759.05	
Excess (Deficiency) of Revenues Over Expenditures	-406,464.80	-20,570.38	-385,894.42	-25,330.00	4,759.62	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	25,330.00	25,330.00	0.00	25,330.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	25,330.00	25,330.00	0.00	25,330.00	0.00	
Net Change in Fund Balance	-381,134.80	4,759.62	-385,894.42	0.00	4,759.62	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	-381,134.80	4,759.62	-385,894.42	0.00	4,759.62	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 310 (Capital Outlay) (310)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	0.00	117,806.00	-117,806.00	117,806.00	0.00	
Total Revenues	0.00	117,806.00	-117,806.00	117,806.00	0.00	
Expenditures-Not including Transfers Out	105,267.30	105,267.30	0.00	0.00	105,267.30	Classification difference between audit and AFR
Total Expenditures	105,267.30	105,267.30	0.00	0.00	105,267.30	
Excess (Deficiency) of Revenues Over Expenditures	-105,267.30	12,538.70	-117,806.00	117,806.00	-105,267.30	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	105,268.00	-105,268.00	Classification difference between audit and AFR
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	-105,268.00	105,268.00	
Net Change in Fund Balance	-105,267.30	12,538.70	-117,806.00	12,538.00	0.70	
Beginning Fund Balance - July 1	61,556.28	61,556.28	0.00	63,408.00	-1,851.72	Difference is to be determined
Ending Balance - June 30	-43,711.02	74,094.98	-117,806.00	75,946.00	-1,851.02	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 320 (Building) (320)						
Revenue (Local) - 1XXX	6.61	308,636.61	-308,630.00	308,637.00	-0.39	
Revenue (State) – 3XXX	0.00	111,350.00	-111,350.00	111,350.00	0.00	
Total Revenues	6.61	419,986.61	-419,980.00	419,987.00	-0.39	
Expenditures-Not including Transfers Out	131,714.66	357,489.74	-225,775.08	0.00	357,489.74	Classification difference between audit and AFR
Total Expenditures	131,714.66	357,489.74	-225,775.08	0.00	357,489.74	
Excess (Deficiency) of Revenues Over Expenditures	-131,708.05	62,496.87	-194,204.92	419,987.00	-357,490.13	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	357,489.00	-357,489.00	Classification difference between audit and AFR
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	-357,489.00	357,489.00	
Net Change in Fund Balance	-131,708.05	62,496.87	-194,204.92	62,498.00	-1.13	
Beginning Fund Balance - July 1	0.00	0.00	0.00	183.00	-183.00	Difference is to be determined
Ending Balance - June 30	-131,708.05	62,496.87	-194,204.92	62,681.00	-184.13	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (360)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	12,685.44	12,685.44	0.00	12,685.00	0.44	
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	12,685.44	12,685.44	0.00	12,685.00	0.44	
Excess (Deficiency) of Revenues Over Expenditures	-12,685.44	-12,685.44	0.00	-12,685.00	-0.44	
Other Financing Sources - Not Transfers In - Not 52XX	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	-12,685.44	-12,685.44	0.00	-12,685.00	-0.44	
Beginning Fund Balance - July 1	0.00	0.00	0.00	349,088.00	-349,088.00	Difference is to be determined
Ending Balance - June 30	-12,685.44	-12,685.44	0.00	336,403.00	-349,088.44	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 360						
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00	
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 - Debt Service Fund						
Revenue Local (1XXX)	0.00	0.00	0.00	862.00	-862.00	Debt service fund is not recorded in MUNIS
Revenue State (3XXX)	0.00	0.00	0.00	569,738.00	-569,738.00	
Total Revenues	0.00	0.00	0.00	570,600.00	-570,600.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	2,296,231.00	-2,296,231.00	
Total Expenditures	0.00	0.00	0.00	2,296,231.00	-2,296,231.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	-1,725,631.00	1,725,631.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	1,259,850.00	-1,259,850.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	462,757.00	-462,757.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	1,722,607.00	-1,722,607.00	
Net Change in Fund Balance	0.00	0.00	0.00	-3,024.00	3,024.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	3,487.00	-3,487.00	
Ending Balance - June 30	0.00	0.00	0.00	463.00	-463.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 - Debt Service Fund - SFCC						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Revenues - Governmental Funds	9,681,093.99	12,086,116.12	-2,405,022.13	12,656,717.00	-570,600.88	Differences are explained above
Total Expenditures - Governmental Funds	10,440,651.57	12,560,512.08	-2,119,860.51	14,393,986.00	-1,833,473.92	
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	-759,557.58	-474,395.96	-285,161.62	-1,737,269.00	1,262,873.04	
Total Other Financing Sources, Uses and Transfers - Governmental Funds	0.00	0.00	0.00	1,259,850.00	-1,259,850.00	
Net Change in Fund Balance - Governmental Funds	-759,557.58	-474,395.96	-285,161.62	-477,419.00	3,023.04	
Beginning Fund Balance - July 1 - Governmental Funds	2,495,198.06	2,495,198.06	0.00	2,849,808.00	-354,609.94	
Ending Fund Balance - June 30 - Governmental Funds	1,735,640.48	2,020,802.10	-285,161.62	2,372,389.00	-351,586.90	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	215,540.92	216,196.22	-655.30	216,196.00	0.22	
Total Operating Revenues	215,540.92	216,196.22	-655.30	216,196.00	0.22	
Expenditures-Not including Transfers Out or On-behalf	621,048.49	658,304.43	-37,255.94	704,003.00	-45,698.57	
Expenditures-On Behalf	0.00	45,699.00	-45,699.00	0.00	45,699.00	
Expenditures - Depreciation Only (Fund 81)	0.00	17,879.43	-17,879.43	17,879.00	0.43	
Total Operating Expenses	621,048.49	721,882.86	-100,834.37	721,882.00	0.86	
Operating Income (Loss)	-405,507.57	-505,686.64	100,179.07	-505,686.00	-0.64	
Non-Operating Revenue - Interest Income Only (Local) - 1510	609.25	616.15	-6.90	616.00	0.15	
Revenue (State) - 3XXX	7,857.00	7,857.00	0.00	53,556.00	-45,699.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	45,699.00	-45,699.00	0.00	45,699.00	
Donated Commodities - 4550	0.00	32,015.00	-32,015.00	32,015.00	0.00	
Revenue (Federal) - 4XXX, not 4550	311,463.30	352,358.00	-40,894.70	352,358.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Revenue Fund 81 (All)	0.00	0.00	0.00	0.00	0.00	
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	319,929.55	438,545.15	-118,615.60	438,545.00	0.15	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	-85,578.02	-67,141.49	-18,436.53	-67,141.00	-0.49	
Beginning Net Assets - July 1	182,794.97	182,794.97	0.00	182,795.00	-0.03	Fund 51 - Balance per prior year audit.
Beginning Net Assets - July 1	0.00	0.00	0.00	156,443.00	-156,443.00	Fund 81 - Balance per prior year audit. Difference is to be determined
Fund 51 and 81 Ending Net Assets - June 30	97,216.95	115,653.48	-18,436.53	272,097.00	-156,443.52	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Operations - Fund 52						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education operations - Fund 54						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Funds - 5X						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Operating Revenues - Proprietary Funds	215,540.92	216,196.22	-655.30	216,196.00	0.22	
Total Operating Expenses - Proprietary Funds	621,048.49	721,882.86	-100,834.37	721,882.00	0.86	
Operating Income (Loss) - Proprietary Funds	-405,507.57	-505,686.64	100,179.07	-505,686.00	-0.64	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	319,929.55	438,545.15	-118,615.60	438,545.00	0.15	
Net Transfers In (Out) - Proprietary Funds	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss) - Proprietary Funds	-85,578.02	-67,141.49	-18,436.53	-67,141.00	-0.49	
Net Assets, July 1, 2008 - Proprietary Funds	182,794.97	182,794.97	0.00	339,238.00	-156,443.03	
Net Assets, June 30, 2009 - Proprietary Funds	97,216.95	115,653.48	-18,436.53	272,097.00	-156,443.52	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fiscal Agent Funds - Fund 6X						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Trust and Agency Funds - Fund 7XXX						
Additions (Local) - 1XXX	2,992.17	5,275.46	-2,283.29	5,276.00	-0.54	This is Private Purpose Trust Funds
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	2,992.17	5,275.46	-2,283.29	5,276.00	-0.54	
Deductions	4,047.36	7,097.36	-3,050.00	7,097.00	0.36	
Total Deductions	4,047.36	7,097.36	-3,050.00	7,097.00	0.36	
Change in Net Assets	-1,055.19	-1,821.90	766.71	-1,821.00	-0.90	
Beginning Net Assets - July 1	143,979.35	143,979.35	0.00	143,979.00	0.35	
Ending Net Assets - June 30	142,924.16	142,157.45	766.71	142,158.00	-0.55	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	2,992.17	5,275.46	-2,283.29	5,276.00	-0.54	
Total Deductions - Fiduciary Funds	4,047.36	7,097.36	-3,050.00	7,097.00	0.36	
Change in Net Assets - Fiduciary funds	-1,055.19	-1,821.90	766.71	-1,821.00	-0.90	
Beginning Net Assets July 1 - Fiduciary Funds	143,979.35	143,979.35	0.00	143,979.00	0.35	
Ending Net Assets - June 30 - Fiduciary Funds	142,924.16	142,157.45	766.71	142,158.00	-0.55	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	0.00	45,699.00	-45,699.00	0.00	45,699.00	On behalf payments are not reported seperately in the audit.
Fund 51 - On-Behalf Expenditures	0.00	45,699.00	-45,699.00	0.00	45,699.00	On behalf payments are not reported seperately in the audit.
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	259.00	627,414.55	-627,155.55	627,415.00	-0.45	See audit report, page 29, note I
Depreciation Expense - Fund 81	0.00	17,879.43	-17,879.43	17,879.00	0.43	See audit report, page 29, note I

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	0.00	1,901,109.00	-1,901,109.00	1,901,108.93	0.07	
On-Behalf Payments (Audit)	0.00	0.00	0.00	0.00	0.00	See audit report, page 33, note M - \$1,901,109.
On-Behalf Payments (Audit - KDE Web)	0.00	-1,901,109.00	1,901,109.00	-1,901,108.93	-0.07	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Government Assets - Fund 8						
Additions	0.00	-923.30	923.30	0.00	-923.30	Not analyzing at this time
Deductions	259.00	627,414.55	-627,155.55	0.00	627,414.55	
Change Total assets	-259.00	-628,337.85	628,078.85	0.00	-628,337.85	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-259.00	-628,337.85	628,078.85	0.00	-628,337.85	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service Assets - Fund 81						
Additions	0.00	0.00	0.00	0.00	0.00	Not analyzing at this time
Deductions	0.00	17,879.43	-17,879.43	0.00	17,879.43	
Change Total assets	0.00	-17,879.43	17,879.43	0.00	-17,879.43	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	-17,879.43	17,879.43	0.00	-17,879.43	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Assets - Fund 82						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education Assets - Fund 84						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00	
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fixed Assets						
Total Additions - Fixed Assets	0.00	-923.30	923.30	0.00	-923.30	Not analyzing at this time
Total Deductions - Fixed Assets	259.00	645,293.98	-645,034.98	0.00	645,293.98	
Change in Total Fixed Assets	-259.00	-646,217.28	645,958.28	0.00	-646,217.28	
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fixed Assets	-259.00	-646,217.28	645,958.28	0.00	-646,217.28	